



AGENDA

Special Meeting of the Council of the Village of Chase
to be held in the Council Chamber at the Village Office, 826 Okanagan Avenue, and via Zoom
on March 7, 2023 at 4:00 p.m.

Join the meeting from your computer, tablet or smartphone:

<https://us02web.zoom.us/j/85661314948?pwd=bDNORFJrNWl4aGFVdm9FdldQQ3orZz09>

Or join the meeting using your phone:

Dial: 1-778-907-2071

Meeting ID: 856 6131 4948

Passcode: 146964

1. CALL TO ORDER

2. ADOPTION OF AGENDA

Resolution:

“THAT the agenda of the March 7, 2023 Special Meeting be adopted as presented.”

3. ADOPTION OF MINUTES

4. PUBLIC HEARINGS

None

5. PUBLIC INPUT ON CURRENT AGENDA ITEMS

This opportunity is for members of the gallery to provide input on items on this agenda.

6. DELEGATIONS

None

7. REPORTS

None

8. UNFINISHED BUSINESS

None

9. NEW BUSINESS

9.1 2023 Covid-19 Safe Restart Fund

Pages 3 - 5

The Chief Financial Officer will present a status report on the remaining funds the Village received from the Ministry of Municipal Affairs & Housing's \$879,000 COVID-19 Safe Restart Grant.

Recommendation:

“THAT the remaining Covid-19 Safe Restart Fund balance be allocated to information technology upgrades for the municipal office, and the fire hall.”

- 9.2 2023 Operational and Capital Budget Review Pages 6 - 8
The Chief Financial Officer will present the proposed operational and capital budget for the various Village departments.

Recommendation:

“THAT the Chief Financial Officer’s report on the 2023 Operational and Capital Budget be received for information.”

10. NOTICE OF MOTION

11. IN CAMERA

None

12. RELEASE OF IN CAMERA ITEMS

13. ADJOURNMENT

Resolution:

“THAT the March 7, 2023 Special Meeting be adjourned.”



VILLAGE OF CHASE Administrative Report

TO: Mayor and Council
FROM: Debbie Lovin, CFO
DATE: February 28, 2023
RE: Covid-19 Safe Restart Fund

ISSUE/PURPOSE

Provide Council with the history and the funding details that are still available to be allocated.

OPTIONS

1. Council approves to reallocate the remaining funds to “Computer and other electronic technology costs”
2. Council approves to keeps funding allocation as is.
3. Council amend and provides direction to change the remaining funding allocations.

HISTORY/BACKGROUND

On November 2, 2020, the Village of Chase received notification from the Ministry of Municipal Affairs & Housing that a new funding program called “COVID-19 Safe Restart Grant” was going to be available to local governments. The Village of Chase received \$879,000 to assist with increased operating costs and decreased revenues due to the COVID-19 pandemic.

DISCUSSION

This funding was to ensure local governments could continue to deliver services to people in the communities. The eligible cost categories included:

- Addressing revenue shortfalls.
- Facility reopening and operating costs.
- Emergency planning and response costs.
- Bylaw enforcement and protective services like fire protection.
- Computer and other electronic technology costs (to improve interconnectivity and virtual communications).
- Services for vulnerable persons (e.g., persons living with disabilities, mental illness or addictions, persons experiencing homelessness or other vulnerabilities); and
- Other related costs.

Local governments are required to report annually on how the grant has been allocated and spent. The Village is required to report this annually as part of the financial statement reporting. This additional schedule shows the annual spending as well as the unspent funds.

FINANCIAL IMPLICATIONS

The unspent funds and prior year expenditures are listed below. The Village still has remaining funds of approximately \$13,933 to be spent and/or reallocated.

It is recommended that these remaining funds be reallocated to use for technology updates that are needed in the municipal offices. The technology updates at the municipal office and the fire hall are required, and will otherwise arise as a budget item.

The Province of BC is anticipating that local governments will have these funds spent in the near future, the intention to assist local governments with financial issues caused by the pandemic NOT for local governments to hang on to the funds.

Remaining funds & categories:

Historical allocation and expenses details attached.

Dec 31 2022 balance	
Categories	Grand Total
+ Community Group Support	0.00
+ Contingency	248.90
+ Fire Department/Road Rescue	2,772.63
+ Fleet Replacement	10,912.29
+ Hall Roof Replacement/Recreation	0.00
+ Paving	0.00
Grand Total	13,933.82

POLICY IMPLICATIONS

To ensure full transparency regarding the use of funds, local governments are required to annually report on how this grant was spent. This will be part of annual financial reporting under section 167 of the *Community Charter*. Each local government will provide a schedule to the audited financial statements respecting the amount of funding received, the use of those funds, and the year-end balance of unused funds. Each local government must continue to annually report on the use of grant money until the funds are fully drawn down.

STRATEGIC PLAN REFERENCE

Administration and Finance: ensuring activities conform to applicable legislation, bylaws, Council policies and procedures, while maintaining transparency and accountability through our actions.

RECOMMENDATION

“THAT the remaining Covid-19 Safe Restart Fund balance be allocated to scheduled information technology requirements for the municipal office, and the fire hall.”

Respectfully submitted,









D Levin

Debbie Lovin, CFO

Approved for Council Consideration by CAO

Joni Heinrich, CAO

Covid-19 Restart Grant Allocation and Expenditures

Dec 31 2022 balance	Column Labels 			
Categories 	2020	2021	2022	Grand Total
 Community Group Support	103,100.00	-83,100.00	-20,000.00	0.00
2020 Allocation	88,000.00			88,000.00
2022 Allocation	15,100.00			15,100.00
Adams River Salmon		-5,000.00		-5,000.00
Chase & District Curling		-15,000.00		-15,000.00
Chase & District Museum		-6,500.00		-6,500.00
Chase Community Services		-3,000.00		-3,000.00
Chase Creekside Seniors			-20,000.00	-20,000.00
Chase Fire Fighters		-3,100.00		-3,100.00
Chase Heat		-25,000.00		-25,000.00
Chase Lions		-8,500.00		-8,500.00
Chase Rotary		-4,000.00		-4,000.00
Legion Ladies		-1,000.00		-1,000.00
Royal Canadian Legion		-11,500.00		-11,500.00
Team Chase		-500.00		-500.00
 Contingency	31,000.00		-30,751.10	248.90
2020 Allocation	31,000.00			31,000.00
2022 Paving projects			-20,000.00	-20,000.00
TELUS security			-10,751.10	-10,751.10
 Fire Department/Road Rescue	75,000.00	-10,100.42	-62,126.95	2,772.63
2020 Allocation	75,000.00			75,000.00
Fire department/rescue equipment		-10,100.42	-4,376.95	-14,477.37
Fire truck purchase funding			-57,750.00	-57,750.00
 Fleet Replacement	235,000.00	-224,087.71		10,912.29
2020 Allocation	235,000.00			235,000.00
Fleet Replacement		-224,087.71		-224,087.71
 Hall Roof Replacement/Recreation	134,900.00	-71,132.00	-63,768.00	0.00
2020 Allocation	150,000.00			150,000.00
2022 Allocation	-15,100.00			-15,100.00
2022 Paving projects			-63,768.00	-63,768.00
Zamboni		-71,132.00		-71,132.00
 Paving	300,000.00	-169,864.87	-130,135.13	0.00
2020 Allocation	300,000.00			300,000.00
2021 Paving projects		-169,864.87		-169,864.87
2022 Paving projects			-130,135.13	-130,135.13
Grand Total	879,000.00	-558,285.00	-306,781.18	13,933.82



VILLAGE OF CHASE Administrative Report

TO: Mayor and Council
FROM: Debbie Lovin, CFO
DATE: February 28, 2023
RE: Special Budget meeting to discuss 2023-2027 Operational & Capital Budgets

ISSUE/PURPOSE

This report is to provide information on the operational and capital budgets to Council and the public.

HISTORY/BACKGROUND

This report introduces the 2023-2027 Five-Year Financial Plan for Councils consideration. A municipality must adopt annually, by bylaw, a Five-year Financial Plan before the annual property tax bylaw is adopted. The Financial Plan must set out the objectives and policies of the municipality. Council must undertake a process of public consultation regarding the proposed Financial Plan before it is adopted. The annual Financial Plan and annual property tax bylaw must be completed and adopted before May 15.

The financial plan must show for each of the five years:

- The proposed expenditures, including separate amounts of interest and principal on debt, amounts required for capital purposes, the amount for a deficiency, and the amount required for other purposes.
- The proposed funding sources, including separate amounts for each of revenue from property taxes, parcel taxes, fees and other sources and proceeds from borrowing.
- The proposed transfers between funds, including separate amounts for each reserve fund and accumulated surplus.

DISCUSSION

Operational budget

Staff are seeking direction from Council regarding the 2023 operational budget levels, which will directly impact the 2023 tax rates.

The 2022 Audited Financial Statements are anticipated to be presented in mid April, 2023. Any references to 2022 values during discussions are unaudited values to date. All year end transfers and adjustments have not been completed.

The 2023 plan was created to maintain operations as they are today with these increases, as noted that are included, consist of:

- 2% increase in all employee wages and benefits,
- \$20,000 increase for community youth recreation program,
- Overall, there is a noted increase in heating and vehicle fuel costs,
- property insurance and
- service costs to sweeping, road marking services and tree management.

This preliminary budget represents an increase of \$ 98,520 over the 2022 budget. With the current multipliers, the break down into each property class.

Schedule A attached shows the draft full Five-Year Financial plan.

Schedule B attached, summarizes operations by department (including a comparison of 2022 budget to actual).

Schedule C attached, shows the comparative in tax rates and revenues for the 2023 preliminary budget compared to 2022 final budget.

Capital budget

Capital projects are either funded by grants, reserves or the accumulation of prior year capital surplus. The projects identified for 2023 are included in Schedule D attached.

Items to note:

Thompson Avenue paving – this was a project that the previous council wanted to be considered in the future budget. Staff recommend that the Village of Chase move forward with a local area service arrangement to have the owner of the properties along this stretch of road pay 50% of the cost as a representation of the benefit to his business.

Emergency Program Coordinator – this additional staffing request has not been included in the preliminary 2023 budget discussions. Staff need additional time to bring forward a report assessing the need and the potential costs associated.

FINANCIAL IMPLICATIONS

Budget increases will have a direct impact on the 2023 tax rates. Decreasing the operational budget will be difficult in the current economic times as the basic costs of supplies, services and utilities are consistently increasing.

STRATEGIC PLAN REFERENCE

Administration and Finance: ensuring activities conform to applicable legislation, bylaws, Council policies and procedures, while maintaining transparency and accountability through our actions.

RECOMMENDATION

THAT the Chief Financial Officer's report on the 2023 Operational and Capital Budget be received for information.

Respectfully submitted,

D. Lovin

Debbie Lovin, CFO

Approved for Council Consideration by CAO

Original Signed by Corporate Officer

Joni Heinrich, CAO

Schedule □

		VILLAGE OF CHASE					
		Bylaw No .xxx - Schedule "A"					
		2023 to 2027 Financial Plan					
			2023	2024	2025	2026	2027
		Revenues					
		Property Taxes	(2,254,420)	(2,248,445)	(2,266,075)	(2,310,465)	(2,313,575)
		Payments in Lieu of Taxes	(25,525)	(25,550)	(25,550)	(25,550)	(25,550)
		Utility Tax & Franchise Fees	(75,600)	(75,600)	(75,600)	(75,600)	(75,600)
		Interest and Penalties on taxes	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)
		Collection of taxes for Other Governments	(1,835,805)	(1,835,805)	(1,835,805)	(1,835,805)	(1,835,805)
		Grants General	(621,751)	(621,751)	(621,751)	(621,751)	(621,751)
		Fees					
		Other Revenue Own Sources	(174,655)	(175,955)	(176,505)	(176,805)	(177,105)
		Water utility	(770,500)	(847,900)	(931,400)	(1,023,300)	(1,124,300)
		Sewer utility	(359,750)	(377,750)	(415,250)	(456,750)	(502,350)
		Solid Waste Management	(290,500)	(301,800)	(386,000)	(418,800)	(242,000)
		DCC	(50,000)	(10,000)	(10,000)	(10,000)	(10,000)
		Disposal of Lands	(130,000)	0	0	0	0
		Deferred Revenue	0	0	0	0	0
		Conditional Project Grants					
		General	(917,878)	0	0	0	0
		Transfers from Reserves					
		General	(300,000)	(410,000)	(130,000)	0	0
		Land Reserve	(160,000)	0	0	0	0
		Fleet Reserve	(307,000)	0	(115,000)	0	0
		Gas Tax Reserve	(535,000)	0	0	0	0
		Transfers from Surplus					
		General	(44,000)	(46,000)	(49,000)	(51,000)	(52,000)
		Water utility	(48,024)	(48,024)	(48,024)	(48,024)	(48,024)
		Sewer utility	(11,526)	(11,526)	(11,526)	(11,526)	(11,526)
		Solid Waste Management	0	0	0	0	0
		Transfers from Surplus for Capital					
		General	(491,250)	(907,500)	(262,500)	(262,500)	(262,500)
		Water utility	0	0	0	0	0
		Sewer utility	(85,000)	0	0	0	0
		Proceeds from Borrowing	0	0	0	0	0
		Total Revenues	(9,512,184)	(7,967,606)	(7,383,986)	(7,351,876)	(7,326,086)

		2023	2024	2025	2026	2027
	Expenditures					
	Payment of taxes to Other Governments	1,835,805	1,835,805	1,835,805	1,835,805	1,835,805
	Grants in aid	31,500	11,500	11,500	11,500	11,500
	Legislative services	97,850	99,650	101,150	105,350	103,950
	Corporate services	938,200	941,100	953,750	985,650	980,310
	Municipal Enforcement	35,450	36,450	36,450	36,450	36,450
	Emergency Services	29,000	29,000	29,000	29,000	29,000
	Fire service	257,900	261,000	261,000	261,000	261,000
	Rescue service	32,100	33,000	32,000	33,100	33,100
	Planning	10,500	10,500	10,500	12,000	12,000
	Economic Development	46,950	45,700	51,950	50,700	51,950
	Public Works Admin	493,300	497,600	502,300	507,200	512,200
	Fleet	121,000	127,500	117,500	117,500	117,500
	Transportation-Roads & Drainage	276,100	278,000	281,660	283,600	287,100
	Parks	184,150	179,250	181,850	184,450	187,150
	Cemetery	21,900	22,700	23,000	23,300	23,600
	Recreation Facilities	423,300	423,600	423,720	423,720	423,720
	Water	759,400	726,400	732,400	736,900	741,400
	Sewer	457,515	451,150	453,950	456,250	458,550
	Solid Waste	290,500	301,800	386,000	418,800	277,000
	Special Project-Reports & Assessments					
	General	155,361	625,000	0	0	0
	Capital Expenditures					
	General	1,106,833	442,500	257,500	12,500	12,500
	Water	504,000	0	0	0	0
	Sewer	785,000	0	0	0	0
	COVID 19 Project Allocations	13,934	0	0	0	0
	Interest on Debt Repayment					
	Water	47,000	47,000	47,000	47,000	47,000
	Sewer	21,600	21,600	21,600	21,600	21,600
	Fire Truck	11,000	9,000	6,400	3,900	1,300
	Debt Repayment					
	Water	48,024	48,024	48,024	48,024	48,024
	Sewer	11,526	11,526	11,526	11,526	11,526
	Fire Truck	44,000	46,000	49,000	51,000	52,000
	DCC	50,000	10,000	10,000	10,000	10,000
	Transfers to Land Reserves	130,000	0	0	0	0
	Transfer to Gas Tax Reserve	165,751	165,751	165,751	165,751	165,751
	Transfers to Reserves					
	General	250,000	250,000	250,000	250,000	250,000
	Solid Waste	0	0	0	0	0
	Water	0	0	0	0	0
	Sewer	0	0	0	0	0
	Total Expenditures	9,686,449	7,988,106	7,292,286	7,133,576	7,002,986
	Total Annual Cash (Surplus)/Deficit	174,265	20,500	(91,700)	(218,300)	(323,100)
	Transfer to/(from)-General	0	0	(0)	0	0
	Transfer to/(from)-Water	35,900	(74,500)	(152,000)	(239,400)	(335,900)
	Transfer to/(from)-Sewer	119,365	95,000	60,300	21,100	(22,200)
	Transfer to/(from)-Solid Waste	0	0	0	0	35,000
	Total Transfers	155,265	20,500	(91,700)	(218,300)	(323,100)
	Financial Plan Balance (will be \$0)	19,000	0	0	0	0

Schedule □

Village of Chase							
General Operations Summary							
Totals by Category							
2023-2027							
	2022	2022	2023	2024	2025	2026	2027
	Budget	Actual	Budget	Budget	Budget	Budget	Budget
General Fund Operations							
Revenues							
Tax Revenue	(2,279,445)	(2,279,548)	(2,379,545)	(2,373,595)	(2,391,225)	(2,435,615)	(2,438,725)
Grants	(461,000)	(626,596)	(456,000)	(456,000)	(456,000)	(456,000)	(456,000)
Other Revenues	(169,655)	(182,356)	(174,655)	(175,955)	(176,505)	(176,805)	(177,105)
Revenues	(2,910,100)	(3,088,500)	(3,010,200)	(3,005,550)	(3,023,730)	(3,068,420)	(3,071,830)
Expenses							
General Administration	884,100	938,939	938,200	941,100	953,750	985,650	980,310
Legislative	93,000	84,782	97,850	99,650	101,150	105,350	103,950
Fire Service	252,000	229,424	268,900	270,000	267,400	264,900	262,300
Rescue Service	32,100	23,998	32,100	33,000	32,000	33,100	33,100
First Responders	9,000	2,001	9,000	9,000	9,000	9,000	9,000
Emergency Planning	20,000	2,415	20,000	20,000	20,000	20,000	20,000
Planning & Development	10,500	5,002	10,500	10,500	10,500	12,000	12,000
Grant in Aid	11,500	12,170	31,500	11,500	11,500	11,500	11,500
Economic Development	51,700	42,982	46,950	45,700	51,950	50,700	51,950
Bylaw Services	35,450	29,537	35,450	36,450	36,450	36,450	36,450
Public Works Fleet	112,000	112,823	121,000	127,500	117,500	117,500	117,500
PW Administration	481,850	455,843	493,300	497,600	502,300	507,200	512,200
Roads & Drainages	299,700	245,037	276,100	278,000	281,660	283,600	287,100
Parks & Recreation	173,300	148,861	184,150	179,250	181,850	184,450	187,150
Community Hall	74,600	64,288	73,400	73,700	73,800	73,800	73,800
Arena	307,700	332,499	309,300	309,300	309,300	309,300	309,300
Museum	4,400	4,721	4,400	4,400	4,420	4,420	4,420
Curling Rink	35,300	36,124	36,200	36,200	36,200	36,200	36,200
Cemetery	21,900	10,277	21,900	22,700	23,000	23,300	23,600
Total Expenses	2,910,100	2,781,723	3,010,200	3,005,550	3,023,730	3,068,420	3,071,830
General Fund Operations							
(Surplus) Deficit	0	(306,777)	0	0	0	(0)	(0)

Schedule C

VILLAGE OF CHASE

Based on Completed Roll

Based on Revised Roll

Class	2023 Tax Rate	2023 Tax Revenue	2022 Tax Rate	2022 Tax Revenue
(01) Residential	3.0100	1,768,846	3.3723	1,686,894
(02) Utilities	40.0000	36,766	40.0000	34,676
(04) Major Industry	7.0900	138,983	7.0900	136,797
(05) Light Industry	3.0100	-	15.0000	-
(06) Business/Other	8.3377	311,207	9.3295	296,988
(08) Rec/Non-Profit	3.0100	-	9.3295	-
(09) Farm	3.0100	248	3.3723	295
		<u>2,254,379</u>		<u>2,155,650</u>

Schedule D

Village of Chase							
Capital Budget							
2023-2027							
	2022	2022	2023	2024	2025	2026	2027
General Capital Project Expenditures	Budget	Actual	Budget	Budget	Budget	Budget	Budget
SPECIAL PROJECTS							
Reports & Assessments							
Downtown Improvement Plan	0	2,260	13,756	0	0	0	0
Evacuation Route Planning	17,500	17,500	0	0	0	0	0
Roads Conditional Assessments	19,309	18,150	0	0	0	0	0
Bay Drive Assessment	30,000	8,600	45,000	625,000	0	0	0
Brooke Roundabout	0	0	5,000	0	0	0	0
Clock repairs	0	0	6,250	0	0	0	0
Mill Park Boat Launch design concepts	0	0	5,000	0	0	0	0
Coburn planning multi use path design	0	0	10,000	0	0	0	0
Cemetery Design Project	10,000	10,000	0	0	0	0	0
Flood Mapping Phase 2 Little Shuswap/South Thompson	109,759	54,404	55,355	0	0	0	0
Bridge Assessment/Feasibility	25,000	10,963	15,000	0	0	0	0
Total Special Projects	211,568	121,876	155,361	625,000	0	0	0
CAPITAL PROJECTS							
Land Acquisition	0		160,000	0	0	0	0
IT Equipment Computers	5,000	1,527	10,000	2,500	2,500	2,500	2,500
Fire-Equip	17,000	5,741	27,833	0	0	0	0
Plow/Dump truck	0	0	300,000	0	0	0	0
Kubota Tractor	0	0	0	0	115,000	0	0
Snowblower-for park use	0	0	7,000	0	0	0	0
Curling club/municipal office Roof Replacem	0		77,000	0	0	0	0
Arena R&M	25,000	12,304	20,000	10,000	10,000	10,000	10,000
Wharf	25,000	17,391	10,000	0	0	0	0
Safety Equip-Shoring	25,000	28,842	0	0	0	0	0
Fire Truck-see COVID-19 Restart							
Allocations for additional costs	450,000	460,849	0	0	0	0	0
Roads Infrastructure-Street lights	50,000		50,000	0	0	0	0
Cemetery	16,000	16,222	30,000	20,000	0	0	0
Shepherd Road Lane Design	0	0	15,000	0	0	0	0
Sheperd Road Improvements	0	0	0	210,000	130,000	0	0
Road Works /Paving	0	0	300,000	200,000	0	0	0
Thompson Ave Paving (Village Green)	170,000	205,188	100,000	0	0	0	0
Total Capital Projects	1,057,506	915,507	1,106,833	442,500	257,500	12,500	12,500
WWTP Headworks	137,200	21,939	700,000	0	0	0	0
Sanitary Sewer Infrastructure Improvements	75,000	49,620	85,000	0	0	0	0
Total Sewer Capital Project	212,200	71,559	785,000	0	0	0	0
Water Infrastructure Improvements	18,000		19,000	0	0	0	0
Shepherd Road Waterline	0	0	85,000	0	0	0	0
Waterline Replacement	400,000	41,040	400,000	0	0	0	0
Total Water Capital Projects	418,000	41,040	504,000	0	0	0	0

Village of Chase							
Capital Budget							
2023-2027							
	2022	2022	2023	2024	2025	2026	2027
General Capital Project Expenditures	Budget	Actual	Budget	Budget	Budget	Budget	Budget
Capital Transfers to Reserve							
Paving Reserve	0		250,000	250,000	250,000	250,000	250,000
Land Reserve	130,000		130,000	0	0	0	0
Gas Tax Reserve	158,446	158,446	165,751	165,751	165,751	165,751	165,751
Total Transfers	288,446	158,446	545,751	415,751	415,751	415,751	415,751
COVID-19 Restart Allocations							
Fleet Replacement	10,912	0	0	0	0	0	0
Fire truck balance	57,750	57,750	0	0	0	0	0
Fire Department/Road Rescue	7,150	4,377	0	0	0	0	0
Community Groups Support	20,000	20,000	0	0	0	0	0
Recreation/Hall roof	63,768	63,768	0	0	0	0	0
Paving	130,135	130,135	0	0	0	0	0
IT Computer and other electronics	0	0	13,934	0	0	0	0
Contingency	31,000	30,751	0	0	0	0	0
Total COVID 19 Restart Projects	320,715	306,781	13,934	0	0	0	0
Total Projects & Transfers	2,508,435	1,615,209	3,110,879	1,483,251	673,251	428,251	428,251
Capital Revenues							
Disposal of Lands	(130,000)	0	(130,000)	0	0	0	0
Gas Tax Revenues	(158,446)	(158,446)	(165,751)	(165,751)	(165,751)	(165,751)	(165,751)
Transfer from Surplus for Reserves	0	0	0	0	0	0	0
Transfer from Deferred Revenue	(435,145)	0	0	0	0	0	0
Transfer from Gas Tax Reserve	(450,000)	(41,040)	(535,000)	0	0	0	0
Grant Funding	(405,744)	(628,813)	(917,878)	0	0	0	0
Proceeds from Borrowing	(250,000)	(250,000)	0	0	0	0	0
Transfer from Surplus-Firetruck	(200,000)	(200,000)	0	0	0	0	0
Transfer from Surplus(matching)	(70,900)	0	0	0	0	0	0
Transfer from Surplus	(178,000)	(265,351)	(491,250)	(907,500)	(262,500)	(262,500)	(262,500)
Transfer Sanitary Sewer Surplus	(212,200)	(71,559)	(85,000)	0	0	0	0
Transfer Water Surplus	(18,000)	0	(19,000)	0	0	0	0
Transfer from DCC	0	0	0	0	0	0	0
Transfer from Statutory Reserve	0	0	0	0	0	0	0
Transfer from Land Reserve	0	0	(160,000)	0	0	0	0
Transfer from Fleet Reserve	0	0	(307,000)	0	(115,000)	0	0
Transfer from Reserve	0	0	(300,000)	(410,000)	(130,000)	0	0
Total Revenues	(2,508,435)	(1,615,209)	(3,110,879)	(1,483,251)	(673,251)	(428,251)	(428,251)
Capital Surplus/Deficit	0	0	0	0	0	0	0
Reserve transactions & balances							
Gas tax reserve							
Opening balance	1,022,028	1,022,029	1,139,435	770,186	935,937	1,101,688	1,267,439
Contributions	158,446	158,446	165,751	165,751	165,751	165,751	165,751
Expenses	(450,000)	(41,040)	(535,000)	0	0	0	0
Closing balance	730,474	1,139,435	770,186	935,937	1,101,688	1,267,439	1,433,190
Road and improvement reserve							
Opening balance	614,621	614,622	614,622	564,622	404,622	524,622	774,622
Contributions	0	0	250,000	250,000	250,000	250,000	250,000
Expenses	0	0	(300,000)	(410,000)	(130,000)	0	0
Closing balance	614,621	614,622	564,622	404,622	524,622	774,622	1,024,622
PW fleet and equipment reserve							
Opening balance	392,357	392,358	392,358	85,358	85,358	(29,642)	(29,642)
Contributions	0	0	0	0	0	0	0
Expenses	0	0	(307,000)	0	(115,000)	0	0
Closing balance	392,357	392,358	85,358	85,358	(29,642)	(29,642)	(29,642)